

2019

**CERTIFICATE**

To the Clerk of Ford County, State of Kansas

We, the undersigned, officers of

**City of Spearville**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
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Allocation of MVT, RVT, and 16/20M Vehicle Tax		3		
Schedule of Transfers		4		
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Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	520,000	138,719
Bond & Interest	10-113	8	41,876	-
Special Street		9	32,729	
Gas Utility		9	500,000	
Water Utility		10	600,182	
Sewer Utility		10	100,000	
Sanitation Utility		11	96,000	
Non-Budgeted Funds-A		12		
Non-Budgeted Funds-B		13		
<b>Totals</b>		xxxxxx	1,890,787	138,719
				28.297
				County Clerk's Use Only
Budget Summary		14		49,022.99
Neighborhood Revitalization Rebate				Nov 1, 2018 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold and Election?**

138,719  
NO

Assisted by:  
Kennedy McKee & Company, LLP

Address:  
PO Box 1477  
Dodge City, KS 67801  
Email:  
pfriess@kmc-cpa.com

Attest: 8-20, 2018

Della B  
County Clerk

[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
Governing Body

**CPA Summary**  
No assurance is provided.

## 2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>0</u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	<u>0</u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>
23. Law enforcement expenses - 2019 budget:		+	<u>130,000</u>
Law enforcement expenses - 2018 budget:		-	<u>130,000</u>
CPI adjustment	1.40%		<u>1,820</u>
Increased law enforcement expenses in 2019 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
24. Fire protection expenses - 2019 budget:		+	<u>0</u>
Fire protection expenses - 2018 budget:		-	<u>0</u>
CPI adjustment	1.40%		<u>0</u>
Increased fire protection expense in 2019 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
25. Emergency medical expenses - 2019 budget:		+	<u>0</u>
Emergency medical expenses - 2018 budget:		-	<u>0</u>
CPI adjustment	1.40%		<u>0</u>
Increased emergency medical expenses in 2019 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u>0</u>



City of Spearville

2019

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water System Series 2010	4/27/2010	4/27/2048	4.125	1,506,000	1,205,528	4/27	4/27	49,728	20,500	48,882	21,300
Street Improvement Series 2017	7/31/2017	9/1/2032	4.25	78,000	78,000	3/1, 9/1	9/1	3,591	4,000	3,145	4,000
Total G.O. Bonds					1,283,528			53,319	24,500	52,027	25,300
Revenue Bonds:											
None											
Total Revenue Bonds					-			-	-	-	-
Other:											
None											
Total Other					-			-	-	-	-
Total Indebtedness					1,283,528			53,319	24,500	52,027	25,300



City of Spearville

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Bond &amp; Interest</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	36,810	39,217	36,876
Receipts:			
Ad Valorem Tax		-	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax		250	
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	3,006	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,006</b>	<b>5,250</b>	<b>5,000</b>
<b>Resources Available:</b>	<b>39,816</b>	<b>44,467</b>	<b>41,876</b>
Expenditures:			
Principal		4,000	4,000
Interest		3,591	3,145
Fiscal Charges	599		
Cash Basis Reserve (2019 column)			34,731
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>599</b>	<b>7,591</b>	<b>41,876</b>
Unencumbered Cash Balance Dec 31	39,217	36,876	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	36,000	38,433	41,876
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			41,876
Tax Required			-
Delinquent Comp Rate: 3.0%			-
Amount of 2018 Ad Valorem Tax			-

**CPA Summary**

No assurance is provided.

City of Spearville

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Water Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	567,678	611,792	350,564
Receipts:			
Customer Charges	218,519	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>218,519</b>	<b>250,000</b>	<b>250,000</b>
<b>Resources Available:</b>	<b>786,197</b>	<b>861,792</b>	<b>600,564</b>
Expenditures:			
Personal Services	55,634	75,000	75,000
Contractual Services	45,613	50,000	50,000
Commodities	12,612	40,000	40,000
Capital Outlay	11,386	46,000	165,000
Transfer to Water Capital Outlay	29,160	30,000	75,000
Transfer to Capital Improvement		100,000	50,000
Transfer to Equipment Reserve	20,000	100,000	75,000
Debt Service:			
Principal		20,500	21,300
Interest		49,728	48,882
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>174,405</b>	<b>511,228</b>	<b>600,182</b>
Unencumbered Cash Balance Dec 31	611,792	350,564	382
2017/2018/2019 Budget Authority Amount	550,241	550,228	600,182

**Adopted Budget**

Sewer Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	18,559	22,162	20,162
Receipts:			
Customer Charges	74,752	80,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>74,752</b>	<b>80,000</b>	<b>80,000</b>
<b>Resources Available:</b>	<b>93,311</b>	<b>102,162</b>	<b>100,162</b>
Expenditures:			
Personal Services	56,903	60,000	62,000
Contractual Services	13,658	15,000	15,000
Commodities	588	7,000	8,000
Capital Outlay			15,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>71,149</b>	<b>82,000</b>	<b>100,000</b>
Unencumbered Cash Balance Dec 31	22,162	20,162	162
2017/2018/2019 Budget Authority Amount	95,000	100,000	100,000

**CPA Summary**

No assurance is provided.

City of Spearville

**NON-BUDGETED FUNDS (A)**

2019

*(Only the actual budget year for 2017 is to be shown)*

**Non-Budgeted Funds-A**

(1) Fund Name:			(2) Fund Name:			(3) Fund Name:			(4) Fund Name:			(5) Fund Name:		
Capital Improvement			Crimestoppers			Community Development			Woodbury Trust			Community Sign		
Unencumbered			Unencumbered			Unencumbered			Unencumbered			Unencumbered		
Cash Balance Jan 1	100,913		Cash Balance Jan 1	1,206		Cash Balance Jan 1	300,134		Cash Balance Jan 1	21,266		Cash Balance Jan 1	180	
Receipts:			Receipts:			Receipts:			Receipts:			Receipts:		
Interest	1,154		Interest	12	Loan Principal	51,030		Interest	121					
Transfer from:					Interest	8,539								
General	31,254													
Total Receipts	32,408		Total Receipts	12	Total Receipts	59,569		Total Receipts	121		Total Receipts	-	92,110	
Resources Available:	133,321		Resources Available:	1,218	Resources Available:	359,703		Resources Available:	21,387		Resources Available:	180	515,809	
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
					Administrative	1,373					Miscellaneous	180		
Total Expenditures	-		Total Expenditures	-	Total Expenditures	1,373		Total Expenditures	-		Total Expenditures	180	1,553	
Cash Balance Dec 31	133,321		Cash Balance Dec 31	1,218	Cash Balance Dec 31	358,330		Cash Balance Dec 31	21,387		Cash Balance Dec 31	-	514,256	**
													514,256	**



2019

## NOTICE OF BUDGET HEARING

The governing body of  
**City of Spearville**  
will meet on August 15, 2018 at 7:30 PM at City Hall for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	429,570	28.164	391,400	27.658	520,000	138,719	28.305
Bond & Interest	599		7,591		41,876		
Special Street	35,936		16,000		32,729		
Gas Utility	202,866		364,000		500,000		
Water Utility	174,405		511,228		600,182		
Sewer Utility	71,149		82,000		100,000		
Sanitation Utility	77,918		62,400		96,000		
Non-Budgeted Funds-A	1,553						
Non-Budgeted Funds-B	521,664						
Totals	1,515,660	28.164	1,434,619	27.658	1,890,787	138,719	28.305
Less: Transfers	157,414		316,400		323,000		
Net Expenditure	1,358,246		1,118,219		1,567,787		
Total Tax Levied	121,095		130,046		xxxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	4,299,631		4,701,850		4,900,822		
Outstanding Indebtedness,							
January 1,	2016		2017		2018		
G.O. Bonds	1,244,128		1,225,228		1,283,528		
Revenue Bonds	-		-		-		
Other	-		320,000		-		
Lease Purchase Principal	-		-		-		
Total	1,244,128		1,545,228		1,283,528		

\*Tax rates are expressed in mills

**Tammy Konrade**

City Official Title: City Clerk

# Proof of Publication

STATE OF KANSAS, FORD COUNTY, ss:

Bruce Cheshko, being

first duly sworn, deposes and says: That he is the publisher of

## THE SPEARVILLE NEWS

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Ford County, Kansas, with a general paid circulation on a yearly basis in Ford County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Spearville in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue

of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 2nd day of August, 2018, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_

Subscribed and sworn to before me this 2nd day of August, 2018.

Kendee J. Foos NOTARY PUBLIC.

(My commission expires 05/24/2021.)

Printer's fee.....\$ 140.70

Additional copies.....\$ \_\_\_\_\_

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City of Spearville

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	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019	
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax
General	429,570	28.164	391,400	27.658	520,000	138,719
Bond & Interest	599		7,591		41,876	
Special Street	35,936					
Gas Utility	202,866		16,000		32,729	
Water Utility	174,405		364,000		500,000	
Sewer Utility	71,149		511,228		600,182	
Sanitation Utility	77,918		82,000		100,000	
Non-Budgeted Funds-A	1,553				96,000	
Non-Budgeted Funds-B	521,664					
Totals	1,515,660				1,890,787	138,719
Less: Transfers	157,414		1,434,619	27.658	323,000	
Net Expenditure	1,358,246		316,400		1,567,787	
Total Tax Levied	121,095		130,046			
Assessed	4,299,631		4,701,850			
Valuation					4,900,822	

Outstanding Indebtedness,

January 1,

	2016	2017	2018
G.O. Bonds	1,244,128	1,225,228	1,283,528
Revenue Bonds	-	-	-
Other	-	320,000	-
Lease Purchase Principal	-	-	-
Total	1,244,128	1,545,228	1,283,528

\*Tax rates are expressed in mills

Tammy Konrade

City Official Title: City Clerk

